IRISH LAND COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

ACCOUNT

OF

THE IRISH LAND COMMISSION,

For the Year ended 31st March 1898;

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 22nd August 1881 to the 31st March 1898.

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(PRESENTED PURSUANT TO ACT 44 & 45 VICT. c. 49, s. 53.)

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22 *January* 1897.

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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. WITH reference to the allusion in paragraph 1 of the Report of the Comptroller and Auditor General of last year, to the loan of 42,300*l.* to the Irish Land Purchase and Settlement Company in the year 1887–88, I have to state that the balance of Principal outstanding on 31st March 1896 amounted to 36,400*l.* 1*s.* 7*d.* The Official Liquidator's Account shows that up to 19th July 1898 the amount lodged in the Bank of Ireland (including dividends on 2,000*l.* invested in Consols as mentioned in the Report of last year) was 3,484*l.* 8*s.* 6*d.* It is stated that a sum of 3,084*l.* 1*s.* 6*d.* still remained due from Contributories in respect of unpaid Capital called up by the Liquidator. Loan to Land Purchase and Settlement Company.

2. The Balance due to the Land Commission in respect of the payment of Head Rents or Rent Charges amounted at the end of the year to 668*l.* 3*s.* 8*d.*, arising in respect of the three estates to which reference has been made in preceding Reports. Head Rents.

3. The numbers of Deeds and Orders relating to advances to tenants, &c., which have been called for during the visits of my officers to Dublin, and which have not yet been produced for inspection, are as follows :— Inspection of Deeds.

Advances in 1893–84 and prior years	- - - -	88
„ 1894–95	- - - - - - -	49
„ 1895–96	- - - - - - -	258

These Deeds will be again called for at the next local examination in Dublin.

4. The Total Cash Balances on 31st March 1896, amounted to 186,512*l.* 16*s.* Balance on 31st March 1896.

Richd. Mills,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
24 December 1896.

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I.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION 48 & 49 Vict. c. 73, 50 & 51 Vict. c. 16, 54 & 55 Vict. c. 48, and

Dr. Part I.—(CASH).

RECEIPTS.	In the Year ended ended 31st March 1896. £. s. d.
GENERAL ACCOUNT.	
Balance on 1st April 1895	136,657 14 7
1. National Debt Commissioners (Issues) Acts, 1885–87:	
Issues from the Local Loans Fund	60,000 – –
2. National Debt Commissioners (Repayment of Principal):	
Principal Repaid by Borrowers	113,721 14 3
3. National Debt Commissioners (Interest):	
Interest Received from Borrowers	303,285 19 7
4. Advances (Principal):	
Transfer from Local Loans (Principal) Account of Principal Repaid by Borrowers	—
LAND LAW (IRELAND) ACT, 1881 (SECTION 38):	
(a) Purchases by Tenants from their Landlords (Sections 24 and 35)	2,833 15 3
(b) Purchases by Tenants from the Land Commission (Section 26)	596 6 1
(c) Purchases by Persons other than Tenants (Section 27)	2 1 1
(d) Arrears of Rent Act (Section 59):	
Repaid by Landlords	122 1 10
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883 (SECTION 18):	
(e) Public Companies in respect of Purchases of Estates	366 2 2
PURCHASE OF LAND (IRELAND) ACT, 1885 (SECTION 4):	
(f) Advances of the whole Purchase Money	105,126 4 8
(g) Advances of three-fourths of the Purchase Money	5,140 8 10
(h) Advances to Persons other than Tenants	35 11 4
5. Local Loans Fund (Principal):	
Transfer from National Debt Commissioners (Issues) Account of Amount of Net Advances, and of Investments, &c., of Sums retained as Guarantee Deposits	61,235 6 4
6. Sales of Holdings (Act 1887, Section 30)	2,319 11 3
7. Purchases and Sales of Estates:	
(a) Proceeds of Sale of Estates	52,933 4 2
(b) Proceeds of Sale of Guaranteed Land Stock (Section 14 of Act, 1885)	1,064 14 5
8. Guarantee Deposits (Acts 1883, 1887):	
(a) Retained—Transfer from Advances (Principal) Account	14,741 – –
(b) Cash Deposits, 1885:	
Ordinary Cash Deposits, Dividends, &c., accrued on Investments at Date of Purchase, and Proceeds of Sale of Securities	18,783 13 10
9. Guarantee Deposits (Act 1891): *	
(a) Cash Deposits, Dividends, &c., accrued on Investments at Date of Purchase and Proceeds of Sale of Securities (purchased at request of Depositors)	6,682 1 4
(b) Deposits applied in Reduction of Annuities (sums received)	60 – –
10. Dividends and Interest on Guarantee Deposits:	
(a) Dividends, &c. on Securities purchased at request of Depositors (Acts 1885 to 1891), and on Guaranteed Land Stock retained; and Transfer from National Debt Commissioners' (Interest) Account of Amount of Interest on Uninvested Deposits (Acts 1885, 1887)	67,869 1 5
11. Miscellaneous Receipts and Payments:	
Fees and Costs	834 16 11
12. Property and Income Tax	1,696 – 4
13. Sundry Estates Accounts:	
(a) Sums carried to Credit	61,097 6 3
(b) Proceeds of Securities sold	200,646 2 8
14. Payments into Court (Suitors' Accounts):	
(a) Under the Land Law (Ireland) Act, 1881 (Section 1)	6 14 4
Carried forward £.	1,275,159 16 11

* For amount of Guarantee Deposits retained out of Stock issued, *see* page 8.

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under the Provisions of Acts 44 & 45 Vict. c. 49, 45 & 46 Vict. c. 47, 46 & 47 Vict. c. 43, 54 & 55 Vict. c. 57, for the Year ended 31st March 1896.

Part I.—(Cash). *Cr.*

EXPENDITURE.	In the Year ended 31st March 1896. £. s. d.
GENERAL ACCOUNT.	
1. National Debt Commissioners (Issues) Acts, 1885-87:	
Transfer to Local Loans Fund (Principal) Account of Amount of Net Advances and of Investments, &c., of Sums retained as Guarantee Deposits	61,235 5 4
2. National Debt Commissioners (Repayment of Principal):	
Amount paid over to Local Loans Fund	113,602 2 2
3. National Debt Commissioners (Interest):	
(a) Amount paid over to Local Loans Fund	252,086 13 11
(b) Transfer to Account of Dividends, &c., on Guarantee Deposits	50,855 17 3
4. Advances (Principal):	
For net Advances made to Borrowers (Acts 1881 to 1887), and Transfer of Amount of Deposits to Guarantee Deposits (Acts 1885-87) Account	—
Purchase of Land (Ireland) Act, 1885:	
(f) Tenants of the whole Purchase Money (Section 2):	
Less,—Guarantee Deposits in Cash applied in reduction thereof	71,914 – –
(g) Tenants of three-fourths of the Purchase Money (Section 4)	50 – –
(h) Persons other than Tenants of half the Purchase Money (Section 7)	24 – –
5. Local Loans Fund (Principal):	
Transfer to Advances (Principal) Account of Amount of Principal Repaid by Borrowers	113,721 14 9
6. Sales of Holdings (Act 1887, Section 30)	1,445 1 9
7. Purchases and Sales of Estates:	
Purchase Moneys, Expenses, &c. (Sections 26 and 29)	53,412 11 4
8. Guarantee Deposits (Acts 1885-1887):	
(a) Retained (Invested in Securities, paid to Owners, or applied in Discharge of Debts)	3,988 5 4
(b) Cash Deposits, 1885 (Invested in Securities, paid to Owners, or applied in Discharge of Debts)	16,797 – 10
(c) Deposits applied in Reduction of Advances (sums applied)	46 – –
9. Guarantee Deposits (Act 1891):	
(a) Invested in Securities at request of Depositors, paid to Owners or applied in Discharge of Debts	5,607 – 6
(b) Applied in Reduction of Annuities (sums applied)	60 – –
10. Dividends and Interest on Guarantee Deposits:	
(a) Payments to Depositors of Dividends on Securities purchased at request, on Guaranteed Land Stock retained, and on Uninvested Deposits (Acts 1885-1887)	67,666 3 6
11. Miscellaneous Receipts and Payments:	
(a) Fees and Costs	67 1 11
(b) Balances paid to Her Majesty's Exchequer	638 – 3
12. Property and Income Tax	1,696 – 4
13. Sundry Estates Accounts:	
(a) For Payments to Mortgagees, &c.	257,973 6 –
(b) For Amount invested in Securities	11,067 19 –
14. Payments out of Court (Suitors' Accounts):	
(a) Under the Land Law (Ireland) Act, 1881 (Section 1)	50 – –
Carried forward £.	1,083,846 8 2

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Part I.—(Cash)—*continued.*

RECEIPTS.	In the Year ended 31st March 1896
GENERAL ACCOUNT—*continued.*	£. s. d.
Brought forward - -	1,275,158 19 11
ARREARS OF RENT (IRELAND) ACT, 1882 (s. 16).	
15. Irish Church Temporalities Account - - - - - - - - - - - - - -	—
16. Advances under 19th Section :	
For Amount repaid, including Interest - - - - - - - - - - - - -	1,464 12 4
17. Head Rents and other Charges on various Holdings - - - - - - - - - -	107 - -
TOTAL, GENERAL ACCOUNT - - - £.	1,276,731 9 3
SEPARATE CREDITS ACCOUNT (50 & 51 Vict. c. 33, s. 14) :	
18. Sums carried to Credit by Order of Court - - - - - - - - - - - -	54,055 17 9
19. Proceeds of Securities sold - - - - - - - - - - - - - - - -	303,336 13 2
TOTAL SEPARATE CREDITS ACCOUNT - - - £.	357,392 11 5
LAND PURCHASE ACCOUNT (54 & 45 Vict. c. 48, s. 4) :	
20. Interest and Sinking Fund (Instalments) :	
(a) Instalments of interest - - - - - - Current - - - - - -	47,660 2 9
Arrears - - - - - -	876 4 8
(b) Instalments of Sinking Fund - - - - Current - - - - - -	15,578 9 2
Arrears - - - - - -	286 19 2
21. County Percentage :	
Instalments of Percentage - - - - - - - - - - - - - - - -	3,847 12 9
22. Purchaser's Insurance :	
Instalments of Insurance Money - - - - - - - - - - - - - -	3,348 7 11
23. Sinking Fund (Miscellaneous) :	
(a) Redemption Moneys - - - - - - - - - - - - - - -	1,462 1 -
(b) Miscellaneous Receipts - - - - - - - - - - - - - - -	997 14 9
24. Guarantee Fund :	
Advances from Guarantee Fund, to meet deficiencies - - - - - - - - -	3,599 13 7
TOTAL LAND PURCHASE ACCOUNT - - - £.	77,657 2 1
GRAND TOTAL, CASH ACCOUNT - - - £.	1,711,781 2 9

SUMMARY OF CASH

	General Account.
Cash Balances :	£. s. d.
Bank of Ireland - - - - - - - - - -	152,873 10 9
Less,—Outstanding Orders - - - - -	9,092 9 1
£.	146,781 4 8
Sub-Accountants - - - - - -	22 2 2
TOTAL - - - £.	146,759 2 9

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Part I.—(CASH)—*continued.*

EXPENDITURE.	In the Year ended 31st March 1896.
GENERAL ACCOUNT—*continued.*	£. s. d.
Brought forward - - -	1,083,846 8 2
ARREARS OF RENT (IRELAND) ACT (s. 16):	
15. The Irish Church Temporalities Account - - - - - - - - - - - -	—
16. Advances under 16th Section:	
Transfer to Irish Church Temporalities Account of the Amount repaid - - - - -	1,457 6 6
17. Head Rents and other Charges on various Holdings - - - - - - - - - - -	91 15 11
TOTAL GENERAL ACCOUNT - - - £.	1,085,405 9 6
SEPARATE CREDITS ACCOUNT (50 & 51 Vict. c. 33, s. 14):	
18. Payments to Vendors, Mortgagees and others - - - - - - - - - - - -	303,635 18 6
19. Amount invested in Securities - - - - - - - - - - - - - - -	58,710 19 4
TOTAL SEPARATE CREDITS ACCOUNT - - - £.	362,346 17 10
LAND PURCHASE ACCOUNT (54 & 55 Vict. c. 48, s. 4):	
20. Interest and Sinking Fund Instalments:	
(a) Payments of Interest and Dividends - - - - - - - - - - - -	50,893 – 11
(b) Payments to National Debt Commissioners on account of Sinking Fund - - -	15,944 6 7
21. County Percentage:	
Payments to Guarantee Fund - - - - - - - - - - - - - -	3,846 3 6
22. Purchasers' Insurance:	
Payments to National Debt Commissioners - - - - - - - - - - - -	2,535 15 8
23. Sinking Fund (Miscellaneous):	
Payments to National Debt Commissioners - - - - - - - - - - - -	2,461 – 7
24. Guarantee Fund:	
Repayment of Advances (Arrears) - - - - - - - - - - - - -	1,035 12 6
TOTAL, LAND PURCHASE ACCOUNT - - - £.	77,515 19 8
Balance on 31st March 1896 - - - - - - - - - - - - - -	186,512 16 -
GRAND TOTAL, CASH ACCOUNT - - - £.	1,711,761 2 9

BALANCES on 31st March 1896.

Separate Credits Account.	Land Purchase Account.	TOTAL.
£. s. d.	£. s. d.	£. s. d.
42,311 7 8	287 7 1	185,372 5 1
2,788 2 11	—	3,825 9 –
39,478 4 4	287 7 1	186,546 16 1
—	11 17 11	34 – 1
39,478 4 4	275 2 2	186,512 16 –

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Dr. **Part II.—Securities.**

SECURITIES PURCHASED, &c.	In the Year ended 31st March 1896. £. s. d.
Balance on 1st April 1895	1,074,287 17 10
1. Guarantee Deposits (Acts 1885–87):	
Securities purchased at the request of Depositors, or carried to this Account	15,310 7 1
2. Guarantee Deposits (Act 1891):	
(a) Guaranteed Land Stock issued and retained out of Advances of the whole Purchase Money, or Purchased at the request of Depositors	103,634 – –
(b) Other Securities purchased at the request of Depositors	11,066 11 10
3. Purchases and Sales of Estates:	
Guaranteed Land Stock issued and retained for Expenses of Purchase and Re-sale of Estates	707 7 3
4. Sundry Estates Accounts:	
(a) Guaranteed Land Stock issued to this Account or Purchased	236,017 10 1
(b) Other Securities Purchased or Transferred to this Account	206,194 10 6
5. Separate Credits Account:	
(a) Guaranteed Land Stock issued to this Account or Purchased	152,520 7 –
(b) Other Securities Purchased or Transferred to this Account	176,120 – 11
Total £.	1,975,858 12 6

Dr. **Part III.—Guaranteed Land Stock Liability,**

STOCK ISSUED.	£. s. d.
Balance	1,687,952 – –
Stock Liability Account:	
For Stock issued in the Year 1895–96	547,839 10 7
Total £.	2,235,791 10 7

Dr. **Part IV.—Guaranteed Land Stock authorised to be Created**

STOCK AUTHORISED TO BE CREATED.	£. s. d.
Balance	111,308 – –
Amount Created by Treasury Warrant in the Year 1895–96	500,000 – –
Total £.	611,308 – –

The Irish Land Commission,
29 June 1896

F. W. D. Mitchell, Accountant.

I certify that this Account has been examined

Examined,
R. Lennox Woods.

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Part II.—Securities.

Cr.

SECURITIES SOLD, &c.	In the Year ended 31st March 1896. £. s. d.
1. Guarantee Deposits (Acts 1885–87):	
Securities Sold or Transferred	6,352 18 10
2. Guarantee Deposits (Act 1891):	
(a) Sale of Guaranteed Land Stock (retained from Advances or Purchased at request of Depositors)	3,835 – –
(b) Sale or Transfer of other Securities	6,054 – –
3. Purchases and Sales of Estates:	
Guaranteed Land Stock Sold	1,000 – –
4. Sundry Estates Accounts:	
(a) Guaranteed Land Stock Sold or Transferred	246,728 9 4
(b) Other Securities Sold or Transferred	211,640 4 11
5. Separate Credits Account:	
(a) Guaranteed Land Stock Sold or Transferred	135,928 12 8
(b) Other Securities Sold or Transferred	310,450 18 6
By Balance on 31st March 1896	1,049,859 18 6
Guaranteed Land Stock £. 696,133 13 2	
Other Securities 438,726 3 4	
Total £. 1,049,859 16 6	
Total £.	1,676,858 12 6

Purchase of Land (Ireland) Act, 1891.

Cr.

STOCK CANCELLED.	£. s. d.
Stock Liability Account:	
Stock Cancelled in the Year 1895–96	1,462 8 4
Balance	2,264,296 7 3
Total £.	2,236,791 10 7

and Issues thereof, Purchase of Land (Ireland) Act, 1891.

Cr.

STOCK ISSUED AND INSCRIBED.	£. s. d.
Amount issued by Irish Land Commission in the Year 1895–96	547,839 10 7
Balance of Stock created but Unissued	63,468 3 5
Total £.	611,308 – –

E. T. Bewley,
S. J. Lynch,
Fredk. Wrench,
Gerald Fitz-Gerald,
M. O'Brien,
} Irish Land Commissioners.

under my directions, and is correct.

Richd. Mills,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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COLLECTION STATEMENT.

II.—Repayment of Advances.—Terminable Annuities, including Interest, under the Land Law (Ireland) Act, 1881, the Tramways and Public Companies (Ireland) Act, 1883, and the Purchase of Land (Ireland) Act, 1885.

ADVANCES.	Arrears due 1st April 1896.	Rental.	Total.	Received.	Arrears Capitalised under Land Act, 1887, Section 27.	Arrears due 31st March 1896
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Land Law (Ireland) Act, 1881.						
For Purchases by Tenants from their Landlords (24th and 35th Sections) -	211 4 8	7,468 13 4	7,679 17 7	7,541 8 2	—	138 9 5
For Purchases by Tenants from the Land Commission (26th Section) - - -	53 4 2	1,905 8 9	1,958 12 11	1,922 16 8	—	35 18 3
For Purchases by other than Occupying Tenants (27th Section) - - -	—	4 15 –	4 15 –	4 15 –	—	—
In respect of Arrears of Rent (38th Section) - - - - - - -	288 4 3	141 19 5	430 3 11	133 5 –	—	299 14 11
Tramways and Public Companies (Ireland) Act, 1883.						
For Purchases of Estates by Public Companies (13th Section) - - - -	3,099 16 11	1,931 19 3	5,031 13 5	1,097 6 9	—	3,934 9 5
Purchase of Land (Ireland) Act, 1885.						
To Tenants, of the whole Purchase Money (2nd Section) (less Guarantee Deposits in Cash) - - - - - - -	11,741 14 8	389,847 11 2	401,589 5 10	391,417 1 3	—	10,172 4 7
To Tenants, of three-fourths of the Purchase Money for 49 years (4th Section)	169 16 9	14,810 1 3	14,979 16 –	14,831 14 5	—	148 8 7
To Persons other than Occupying Tenants, of one-half of the Purchase Money (7th Section) - - - - - - -	9 15 2	49 7 11	59 3 1	56 3 1	—	3 – –
Totals - - - £.	15,573 16 5	416,158 16 4	431,732 12 8	417,007 14 4	—	14,725 18 5

III.—Repayment of Advances.—Terminable Annuities, including Interest, under the Arrears of Rent (Ireland) Act, 1882.

ADVANCES.	Arrears due 1st April 1895.	Rental.	Total.	Received (*vide* Account, p. 6).	Remitted or Written Off.	Arrears due 31st March 1896.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
In respect of Arrears of Rent (16th Section) - - - - - - -	943 18 5	1,368 5 –	2,311 3 6	1,464 12 4	—	846 11 1

IV.—Rents.—Estates Purchased pursuant to Section 5 of the Purchase of Land (Ireland) Act, 1885.

	Arrears due 1st April 1895.	Rental.	Total.	Received.	Remitted or Written Off.	Arrears due 31st March 1896.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.
Rents of Unsold Holdings - -	25 8 8	—	25 8 9	—	23 8 9	—

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V.—Repayment of Advances.—Terminable Annuities, including Interest, under the Purchase of Land (Ireland) Act, 1891.

ADVANCES.	Arrears due 1st April 1895.	Rental.	Total.	Received.*	Arrears due 31st March 1896.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
To Tenants, of the Whole Purchase Money (less Guarantee Deposits in Cash) - - - - -	364 10 4	68,613 5 2	68,977 19 6	68,326 11 1	651 8 5
To Tenants, of three-fourths of the Purchase Money - - - - - - - - -	29 1 8	5,153 18 6	5,182 15 8	5,182 19 6	—
Totals - - - £.	393 11 7	75,767 7 7	74,160 19 2	73,509 10 9	651 8 5

* Including 1,462*l.* 1*s.* received for Redemption of Annuities.

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me in respect of Terminable Annuities, in repayment of advances and for interest, under the Land Law (Ireland) Act, 1881, the Tramways and Public Companies (Ireland) Act, 1883, the Purchase of Land (Ireland) Act, 1885, the Arrears of Rent (Ireland) Act, 1882, and the Purchase of Land (Ireland) Act, 1891, and for Rents, include the whole amounts received or receivable by me in respect thereof for the year ended 31st March 1896.

29 June 1896. *F. W. D. Mitchell*, Accountant.

VI.—Statement of Capital Balances in respect of Advances made under the Land Law (Ireland) Act, 1881, the Tramways and Public Companies (Ireland) Act, 1883, and the Purchase of Land (Ireland) Act, 1885.

ADVANCES.	Balances Outstanding 1st April 1895.	Advanced within the Year (*vide* Account, p. 5).	Total.	Received within the Year (Principal) *vide* Account, p. 4.	Remitted or Written Off.	Balances Outstanding 31st March 1896.
Land Law (Ireland) Act, 1881.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
For Purchases by Tenants from their Landlords (24th and 35th Sections) -	161,158 1 2	—	161,158 1 2	2,333 15 8	—	158,824 5 5
For Purchases by Tenants from the Land Commission (26th Section) - -	41,089 4 8	—	41,089 4 8	598 9 1	—	40,490 15 2
For Purchases by Persons other than Occupying Tenants (27th Section) -	78 17 6	—	76 17 8	2 1 1	—	74 16 5
In respect of Arrears of Rent (59th Section) - - - - - - -	592 8 —	—	592 6 —	122 1 10	—	470 4 2
Tramways and Public Companies (Ireland) Act, 1883.						
For Purchases of Estates by Public Companies (19th Section) - -	36,786 3 9	—	36,766 3 8	366 2 2	—	36,400 1 7
Purchase of Land (Ireland) Act, 1885.						
To Tenants, of the whole Purchase Money (2nd Section) (less Guarantee Deposits in Cash) - - - - -	9,114,418 3 10	71,914 — —	9,186,333 5 10	105,123 4 8	—	9,081,210 1 2
To Tenants, of three-fourths of the Purchase Money for 49 years (4th Section) - - - - - - -	308,862 19 8	50 — —	309,912 19 8	5,140 8 10	—	304,772 10 5
To Persons other than Tenants, of one-half of the Purchase Money - -	493 12 4	24 — —	517 12 4	35 11 4	—	482 1 —
Totals - - - £.	9,664,458 10 1	71,988 — —	9,735,446 10 1	113,721 14 9	—	9,622,724 15 4

VII.—Statement of Capital Balances in respect of Advances under the Arrears of Rent (Ireland) Act, 1882 (Section 18).

ADVANCES.	Balances Outstanding 1st April 1895.	Advanced within the Year.	Total.	Received within the Year (Principal).	Remitted or Written Off.	Balances Outstanding 31st March 1896.
	£. s. d.		£. s. d.	£. s. d.		£. s. d.
In respect of Arrears of Rent (16th Section) - - - - - - -	20,622 1 7	—	20,622 1 7	690 19 5	—	19,931 2 2

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VIII.—IRISH LAND COMMISSION—GENERAL ACCOUNT.

STOCK BALANCES on 31st March 1896.

NAME OF SECURITY.	Held in respect of: Payments into Court.	Guarantee Deposits, 1885—1887.	Guarantee Deposits, 1891.	Purchases and Sales of Estates.	Sundry Estates Accounts.	Separate Credits Account.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
New 2½ per Cent. Consols	285 7 0	1,296 11 4	746 2 3	- - -	10,042 0 11	142,357 0 0	154,727 10 6
India 3 per Cent. Stock	- - -	18,054 10 2	2,906 2 7	- - -	- - -	66,105 0 1	87,064 12 10
India 3½ per Cent. Stock	- - -	26,097 15 10	1,300 11 3	- - -	1,503 16 4	5,064 7 2	36,426 11 -
Bank of England Stock	- - -	7,442 0 1	30 0 -	- - -	- - -	3,618 3 10	11,090 17 11
Bank of Ireland Stock	- - -	12,861 0 0	1,957 11 7	- - -	3,313 11 2	1,122 2 0	24,724 14 -
Metropolitan Board of Works 3 per Cent. Stock	- - -	2,906 12 0	- - -	- - -	- - -	- - -	2,933 12 0
London and North Western Railway Company 2 per Cent. Consolidated Debenture Stock	- - -	- - -	- - -	- - -	1,460 - -	- - -	1,460 - -
London and North Western Railway Company 4 per Cent. Consolidated Preference Stock	- - -	- - -	1,878 - -	- - -	- - -	5,861 - -	7,739 - -
London and South Western Railway Company 4 per Cent. Consolidated Preference Stock	- - -	318 - -	- - -	- - -	- - -	- - -	318 - -
Taff Vale Railway Company 4 per Cent. Preference Stock	- - -	2,047 - -	- - -	- - -	- - -	- - -	2,047 - -
London, Tilbury, and Southend Railway Company 4 per Cent. Preference Stock	- - -	750 - -	- - -	- - -	- - -	- - -	750 - -
London, Tilbury, and Southend Railway Company 4 per Cent. Preference Stock of 1887	- - -	750 - -	- - -	- - -	- - -	- - -	750 - -
Great Western (England) Railway Company 5 per Cent. Consolidated Preference Stock	- - -	364 - -	- - -	- - -	- - -	525 - -	889 - -
Great Western (England) Railway Company 4 per Cent. Debenture Stock	- - -	565 - -	- - -	- - -	- - -	- - -	565 - -
Great Indian Peninsula Railway Company 3 per Cent. Guaranteed Stock	- - -	110 - -	20 - -	- - -	- - -	- - -	130 - -
East Indian Railway Company Deferred Annuities, Class B.	- - -	- - -	330 - -	- - -	- - -	- - -	330 - -
Midland Great Western Railway Company 4 per Cent. Debenture Stock	- - -	6,778 - -	1,379 - -	- - -	721 - -	404 - -	13,180 - -
Midland Great Western Railway Company 4½ per Cent. Debenture Stock	- - -	1,458 - -	- - -	- - -	- - -	- - -	1,458 - -

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Midland Great Western Railway Company 4½ per Cent. Debenture Stock							1,867	-	-														1,867	-	-
Midland Great Western Railway Company 4 per Cent. Preference Stock							3,439	-	-				1,996	-	-								5,435	-	-
Dublin, Wicklow, and Wexford Railway Company 4 per Cent. Debenture Stock							13,327	-	-										42	-	-		13,369	-	-
Dublin, Wicklow, and Wexford Railway Company 4½ per Cent. Debenture Stock																			1,131	-	-		1,131	-	-
Dublin, Wicklow, and Wexford Railway Company 6 per Cent. Preference Stock of 1860							700	-	-														700	-	-
Dublin, Wicklow, and Wexford Railway Company 6 per Cent. Preference Stock of 1864							200	-	-														200	-	-
Dublin, Wicklow, and Wexford Railway Company 5 per Cent. Preference Stock of 1868																						142	142	-	-
Dublin, Wicklow, and Wexford Railway Company 4 per Cent. Preference Stock of 1877																			300	-	-		300	-	-
Belfast and Northern Counties Railway Company 4 per Cent. Debenture Stock							8,463	-	-				300	-	-								8,753	-	-
Belfast and Northern Counties Railway Company 4 per Cent. Preference Stock							943	-	-				277	-	-								1,220	-	-
Belfast and County Down Railway Company 5 per Cent. Preference Stock							340	-	-														340	-	-
Great Southern and Western Railway Company 4 per Cent. Preference Stock							935	-	-				2,267	-	-								3,199	-	-
Great Southern and Western Railway Company 4 per Cent. Debenture Stock							21,605	-	-				5,419	-	-				5,100	-	-	461	32,534	-	-
Great Northern (Ireland) Railway Company 4 per Cent. Consolidated Debenture Stock							7,060	-	-				6,140	-	-				1,700	-	-	215	16,199	-	-
Great Northern (Ireland) Railway Company 4 per Cent. Preference Stock							3,955	-	-				-	-	-				333	-	-	-	4,170	-	-
Great Northern (Ireland) Railway Company 4 per Cent. Guaranteed Stock							900	-	-				-	-	-				1,605	-	-	-	2,195	-	-
Cork, Blackrock, and Passage Railway Company 4 per Cent. Preference Shares							2,440	-	-					-					-		-	-	2,440	-	-
Cork, Bandon, and South Coast Railway Company 4 per Cent. Preference Stock							-	-	-				-	-	-				300	-	-	-	300	-	-
Province of British Columbia 3 per Cent. Inscribed Stock							-	-	-					-					-			2,602	1	4	2,602	1	4
Arthur Guinness, Sons, & Co. 6 per Cent. Preference Stock							-	-	-				-	-	-				40	-	-	-	40	-	-
Belfast Water Commissioners 3½ per Cent Stock							1,120	-	-				-	-	-				-	-	-	-	1,120	-	-
Deposit Account, Bank of Ireland							-						4,194	10	0				8,328	17	11	21,848	12	0	34,402	10	2
Guaranteed Land Stock							-						387,609	-	-				2,010	7	0	52,020	18	7	156,075	0	4	496,133	10	2
£	200	7	0	162,723	1	7	417,891	10	0				2,010	7	0	61,790	14	-	275,903	11	0	1,040,350	10	0			

The Irish Land Commission,
29 June 1896.

F. W. D. Mitchell, Accountant.

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ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, under 48 & 49 Vict. c. 73, 50 & 51 Vict. c. 16, 54 & 55 Vict. c. 48, and 54 & 55 Vict.

Dr. Part I.—(CASH).

RECEIPTS.	22nd August 1881 to 31st March 1895.	1st April 1895 to 31st March 1896.	TOTAL.
GENERAL ACCOUNT:	£. s. d.	£. s. d.	£. s. d.
To Balances, viz.:			
On 22nd August 1881	Nil	—	Nil.
On 1st April 1895	—	196,657 14 7	—
National Debt Commissioners (Issues) Acts, 1881 and 1883: Issues from Her Majesty's Exchequer	304,000 - -	—	304,000 - -
1. National Debt Commissioners (Issues) Acts, 1885–87: Issues from the Local Loans Fund	8,265,000 - -	60,000 - -	8,325,000 - -
2. National Debt Commissioners (Repayment of Principal): Principal Repaid by Borrowers	498,662 2 6	118,721 14 9	607,383 17 3
3. National Debt Commissioners (Interest): Interest received from Borrowers	1,476,748 8 8	303,285 19 7	1,780,034 8 3
4. Advances (Principal): Transfer from Local Loans (Principal) Account of Principal repaid by Borrowers:			
LAND LAW (IRELAND) ACT, 1881 (s. 28):			
(a) Purchases by Tenants from their Landlords (ss. 24 and 35)	28,635 - 8	2,333 18 9	30,968 18 3
(b) Purchases by Tenants from the Land Commission (s. 26)	7,843 13 9	598 9 1	8,442 4 10
(c) Purchases by Persons other than Tenants (s. 27)	168 2 6	2 1 1	170 3 7
(d) Arrears of Rent (s. 59)—Repaid by Landlords	18,201 4 11	122 1 10	18,323 3 9
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883 (s. 13):			
(e) Public Companies in respect of Purchases of Estates	8,533 13 8	866 2 2	5,699 18 5
PURCHASE OF LAND (IRELAND) ACT, 1885 (s. 4):			
(f) Advances of the whole Purchase Money	413,628 14 2	105,123 4 8	518,751 18 10
(g) Advances of three-fourths of the Purchase Money	19,442 - 9	5,140 8 10	24,582 9 7
(h) Advances to Persons other than Tenants	209 7 8	35 11 4	244 19 -
5. Local Loans Fund (Principal): Transfer from National Debt Commissioners (Issues) Accounts of amount of net advances, and of investments, &c., of sums retained as Guarantee Deposits	8,538,314 14 4	61,235 5 4	8,599,549 19 8
6. Sales of Holdings (Act, 1887, s. 30)	4,786 3 8	2,319 11 9	7,105 17 3
7. Purchases and Sales of Estates:			
(a) Proceeds of Sale of Estates	325,826 12 9	59,983 4 2	378,759 13 11
(b) Proceeds of Sale of Guaranteed Land Stock (s. 14 of Act, 1885)	—	1,064 14 5	1,064 14 5
8. Guarantee Deposits (Acts 1885–87):			
(a) Retained—Transfer from Advances (Principal) Account	1,870,453 - -	14,741 - -	1,885,194 - -
(b) Cash Deposits, 1885—Ordinary Cash Deposits, Dividends, &c., accrued on Investments at date of Purchase, and Proceeds of Sale of Securities	81,360 1 3	16,783 13 10	98,143 15 3
(c) Deposits applied in reduction of Advances (sums received)	21,200 - -	—	21,200 - -
9. Guarantee Deposits (Act 1891)*:			
(a) Cash Deposits, Dividends, &c., accrued on Investments at date of Purchase, and Proceeds of Sale of Securities (purchased at request of Depositors)	35,734 14 7	6,382 1 4	49,418 13 11
(b) Deposits applied in reduction of Annuities (sums received)	110 - -	60 - -	170 - -
10. Dividends and Interest on Guarantee Deposits:			
(a) Dividends, &c., on Securities purchased at request of Depositors (Acts 1885 to 1891), and on Guaranteed Land Stock retained; and Transfer from National Debt Commissioners (Interest) Account of Amount of Interest on Uninvested Deposits (Acts 1885–87)	281,063 4 9	67,863 1 6	348,735 3 3
11. Miscellaneous Receipts and Payments: Fees and Costs	8,813 3 9	834 13 11	8,847 3 8
12. Property and Income Tax	8,403 18 10	1,898 - 4	8,099 13 2
Carried forward £.	22,404,140 14 7	1,013,406 13 3	23,220,889 13 3

* For amount of Guarantee Deposits retained out of Stock issued, *see* page 18.

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the Provisions of ACTS 44 & 45 Vict. c. 49, 45 & 46 Vict. c. 47, 46 & 47 Vict. c. 43, c. 57, for the Period from 22nd day of August 1881 to 31st March 1896.

Part I.—(CASH). *Cr.*

EXPENDITURE.	22nd August 1881 to 31st March 1895.	1st April 1895 to 31st March 1896.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
GENERAL ACCOUNT:			
National Debt Commissioners (Issues) Acts, 1881 and 1883:			
(a) Amount Advanced	301,894 10 11	—	301,894 18 11
(b) Balance surrendered to Local Loans Fund	2,105 9 1	—	2,105 9 1
1. National Debt Commissioners (Issues) Acts, 1885–87: Transfer to Local Loans Fund (Principal) Account of Amount of Net Advances and of Investments, &c., of Sums retained as Guaranteed Deposits	6,236,420 3 5	61,235 8 4	6,297,655 8 9
2. National Debt Commissioners (Repayment of Principal): Amount paid over to Local Loans Fund	493,661 5 3	113,602 2 2	607,233 7 8
3. National Debt Commissioners (Interest):			
(a) Amount paid over to Local Loans Fund	1,239,705 2 6	252,086 18 11	1,491,792 1 8
(b) Transfer to Account of Dividends, &c., on Guarantee Deposits	236,948 10 11	50,865 17 3	287,834 6 2
4. Advances (Principal): For Net Advances made to Borrowers (Acts 1881 to 1887), and Transfer of Amount of Deposits to Guarantee Deposits (Acts 1885–87), Account:			
LAND LAW (IRELAND) ACT, 1881 (s. 28):			
(a) Purchases by Tenants from their Landlords (ss. 24 and 35)	191,623 – –	—	191,623 – –
(b) Purchases by Tenants from the Land Commission (s. 28)	46,933 – –	—	46,933 – –
(c) Purchases by Persons other than Tenants (s. 27)	245 – –	—	245 – –
(d) Landlords in respect of Arrears of Rent (s. 59)	18,793 10 11	—	18,793 10 11
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883 (s. 13):			
(e) Public Companies for the Purchase of Estates	42,300 – –	—	42,300 – –
PURCHASE OF LAND (IRELAND) ACT, 1885:			
(f) Tenants of the whole Purchase Money (s. 2) (less Guarantee Deposits in Cash, applied in reduction thereof)	9,528,048 – –	71,914 – –	9,599,962 – –
(g) Tenants of three-fourths of the Purchase Money (s. 4)	329,805 – –	50 – –	329,855 – –
(h) Persons other than Tenants of half the Purchase Money (s. 7)	703 – –	24 – –	727 – –
5. Local Loans Fund (Principal): Transfer to Advances (Principal) Account of Amount of Principal repaid by Borrowers	493,662 2 6	113,721 14 9	607,383 17 3
6. Sales of Holdings (Act 1887, s. 60)	4,161 6 2	1,445 1 9	5,606 7 11
7. Purchases and Sales of Estates: Purchase Moneys, Expenses, &c. (ss. 26 and 29)	525,558 16 6	53,412 11 4	578,971 7 10
8. Guarantee Deposits (Acts, 1885–87):			
(a) Retained (Invested in Securities, paid to Owners, or applied in discharge of Debts)	248,817 3 8	3,988 5 4	252,805 8 9
(b) Cash Deposits, 1885 (Invested in Securities, paid to Owners, or applied in discharge of Debts)	7,331 3 1	16,797 – 10	24,128 3 11
(c) Deposits applied in reduction of Advances (sums applied)	21,162 – –	48 – –	21,200 – –
9. Guarantee Deposits (Act, 1891):			
(a) Invested in Securities at request of Depositors, paid to Owners or applied in discharge of Debts	35,698 3 11	5,667 – 6	41,365 3 5
(b) Applied in reduction of Annuities (sums applied)	110 – –	60 – –	170 – –
10. Dividends and Interest on Guarantee Deposits:			
(a) Payments to Depositors of Dividends on Securities purchased at request, on Guaranteed Land Stock retained, and on Uninvested Deposits (Acts 1885–87)	261,063 13 2	67,666 3 6	348,729 16 8
(b) Payments to Depositors on account of Securities purchased (General) Account and on Cash Deposits uninvested (Act 1891)	1 15 1	—	1 15 1
11. Miscellaneous Receipts and Payments:			
(a) Fees and Costs	269 3 2	67 1 11	336 7 1
(b) Balances paid to Her Majesty's Exchequer	5,155 3 4	388 – 3	5,543 3 7
12. Property and Income Tax	6,403 18 10	1,696 – 4	8,099 19 2
Carried forward £.	22,300,040 6 2	614,755 4 2	23,114,795 18 4

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Dr. Part I.—(CASH)—*continued.*

RECEIPTS.	22nd August 1881 to 31st March 1895.	1st April 1895 to 31st March 1896.	TOTAL.
GENERAL ACCOUNT—*continued.*	£. s. d.	£. s. d.	£. s. d.
Brought forward - - - £.	22,404,140 14 7	1,013,406 13 3	23,220,889 13 3
13. Sundry Estates Accounts:			
(a) Sums carried to credit - - - - - - - - -	1,093,164 13 4	61,097 6 8	1,154,282 - -
(b) Proceeds of Securities sold - - - - - - - -	311,703 - 2	200,646 2 8	512,349 2 10
14. Payments into Court (Suitors' Accounts):			
(a) Under the Land Law (Ireland) Act, 1881 (s. 1) - - -	5,775 3 2	9 14 4	5,785 17 3
(b) Under the Arrears of Rent (Ireland) Act, 1882 - - -	12,519 2 10	—	12,519 2 10
(c) Proceeds of Securities Sold - - - - - - - -	1,405 13 7	—	1,405 13 7
ARREARS OF RENT (IRELAND) ACT, 1882 (s. 16):			
15. Irish Church Temporalities Account:			
For Amount transferred to provide for Advances and other Charges - - - - - - - - - - - - -	950,000 - -	—	950,000 - -
For Advances refunded - - - - - - - - -	58 11 10	—	58 11 10
16. Advances under 18th Section:			
For Amount repaid, including Interest - - - - - -	15,547 12 11	1,464 12 4	17,012 5 3
PURCHASE OF LAND (IRELAND) ACT, 1891:			
Congested Districts Board:			
For Interest on Securities held under s. 40 (5) - - - - -	305 2 4	—	305 2 4
17. Head Rents and other Charges on various Holdings - - -	482 8 4	107 - -	589 8 4
TOTAL, GENERAL ACCOUNT - - - £.	24,795,108 1 1	1,276,731 9 3	25,875,176 15 2
SEPARATE CREDITS ACCOUNT (50 & 51 Vict. c. 33, s. 14):			
18. Sums carried to Credit by Order of Court - - - - - - -	3,665,847 3 9	84,055 17 9	3,719,903 1 6
19. Proceeds of Securities sold - - - - - - - - - -	2,047,858 13 9	303,336 13 8	2,351,195 7 3
TOTAL, SEPARATE CREDITS ACCOUNT - - - £.	6,713,705 17 6	357,392 11 5	6,071,098 8 11
LAND PURCHASE ACCOUNT (54 & 55 Vict. c. 48, s. 4):			
20. Interest and Sinking Fund (Instalments):			
(a) Instalments of Interest:			
Current - - - - - - - - - - - -	34,585 18 2	47,660 2 9	82,245 15 11
Arrears - - - - - - - - - - - -	298 8 11	876 4 3	1,174 11 2
(b) For Instalments of Sinking Fund:			
Current - - - - - - - - - - - -	10,206 - 8	15,578 9 3	25,784 9 3
Arrears - - - - - - - - - - - -	83 7 2	286 18 2	370 5 4
21. County Percentage:			
Instalments of Percentage - - - - - - - - - -	2,493 17 10	3,847 12 5	6,341 10 3
22. Purchaser's Insurance:			
Instalments of Insurance Money - - - - - - - -	2,259 14 7	3,348 7 11	5,608 2 6
23. Sinking Fund (Miscellaneous):			
(a) Redemption Moneys - - - - - - - - - -	739 2 9	1,462 1 -	2,201 3 9
(b) Miscellaneous Receipts - - - - - - - - -	1 4 10	997 14 9	998 19 7
24. Guarantee Fund:			
Advances from Guarantee Fund, to meet deficiencies - - -	9,882 19 10	3,599 13 7	13,482 13 5
TOTAL, LAND PURCHASE ACCOUNT - - - £.	60,550 7 7	77,857 2 1	138,207 9 8
GRAND TOTAL, CASH ACCOUNT - - - £.	30,569,359 8 2	1,711,781 2 9	32,084,482 14 4

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Part I.—(CASH)—*continued.* *Cr.*

EXPENDITURE.	22nd August 1881 to 31st March 1895.	1st April 1895 to 31st March 1896.	TOTAL.
GENERAL ACCOUNT—*continued.*	£. s. d.	£. s. d.	£. s. d.
Brought forward - - - £.	22,300,040 6 2	814,755 4 2	23,114,795 10 4
13. Sundry Estates Accounts:			
(a) For Payments to Mortgagees, &c. - - - - - -	1,214,120 10 8	257,973 6 –	1,472,093 15 8
(b) For Amount invested in Securities - - - - - -	151,304 2 5	11,067 19 –	162,372 1 5
14. Payments out of Court (Suitors' Accounts):			
(a) Under the Land Law (Ireland) Act, 1881 (s 1) - - -	6,287 1 9	50 – –	6,337 1 9
(b) Under the Arrears of Rent (Ireland) Act, 1882 - - -	11,921 9 8	—	11,921 9 8
(c) Invested in Securities - - - - - - - -	1,767 18 6	—	1,767 18 6
ARREARS OF RENT (IRELAND) ACT, 1882:			
15. The Irish Church Temporalities Account—			
Payments to or for the benefit of Landlords - - - - -	763,720 6 2	—	763,720 6 2
For Advances to Landlords in respect of Arrears of Rent - -	27,010 2 11	—	27,010 2 11
For Payments to the Commissioners of Public Works for Grants for Emigration and Migration purposes - - -	134,000 – –	—	134,000 – –
For Rent-charges under Land Act, 1881, cancelled and charged on Irish Church Fund - - - - - - -	16,831 1 2	—	16,831 1 2
PURCHASE OF LAND (IRELAND) ACT, 1891:			
16. Advances under 16th Section:			
Transfer to Irish Church Temporalities Account of the Amount repaid - - - - - - - - - - - - - -	15,537 7 11	1,467 5 5	17,004 13 4
Congested Districts Board:			
For transfer of Interest on Sale of Securities held under s. 40 (5) - - - - - - - - - - - -	303 2 4	—	303 2 4
17. Head Rents and other Charges on various Holdings - - -	1,166 14 1	91 16 11	1,258 10 –
TOTAL GENERAL ACCOUNT - - - £.	24,643,012 3 9	1,085,405 9 6	25,728,417 13 3
SEPARATE CREDITS ACCOUNT (50 & 51 Vict. c. 33, s. 14):			
18. Payments to Vendors, Mortgagees and others - - - - -	3,205,415 12 2	308,635 16 6	3,514,051 10 8
19. Amount invested in Securities - - - - - - - -	2,463,857 14 7	53,710 19 4	2,517,568 13 11
TOTAL, SEPARATE CREDITS ACCOUNT - - - £.	5,669,273 6 9	362,345 17 10	6,031,620 4 7
LAND PURCHASE ACCOUNT (54 & 55 Vict. c. 48, s. 4):			
20. Interest and Sinking Fund Instalments:			
(a) Payments of Interest and Dividends - - - - - -	44,302 5 2	50,893 – 11	95,195 6 1
(b) Payments to National Debt Commissioners on account of Sinking Fund - - - - - - - - - - -	10,372 8 4	15,944 6 7	26,316 14 11
21. County Percentage:			
Payments to Guarantee Fund - - - - - - - -	2,493 13 6	3,846 3 8	6,339 17 2
22. Purchaser's Insurance:			
Payments to National Debt Commissioners - - - - -	2,256 4 4	3,335 16 3	5,591 19 7
23. Sinking Fund (Miscellaneous):			
Payments to National Debt Commissioners - - - - -	733 2 9	2,481 – 7	3,200 3 4
24. Guarantee Fund:			
Repayment of Advances (Arrears) - - - - - - -	252 7 –	1,035 12 5	1,287 19 5
TOTAL, LAND PURCHASE ACCOUNT - - - £.	60,413 1 1	77,515 19 5	137,932 – 6
Balance:			
On the 31st March 1895 - - - - - - -	198,657 14 7	—	—
On the 31st March 1896 - - - - - - -	—	188,512 16 –	186,512 16 –
GRAND TOTAL, CASH ACCOUNT - - - £.	30,569,359 6 2	1,711,781 2 9	32,084,482 14 4

———	General Account.	Separate Credits Account.	Land Purchase Account.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Cash Balances - - - - - - -	146,759 2 6	39,478 4 4	275 9 2	186,512 16 –

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Dr. **Part II.—Securities.**

SECURITIES PURCHASED, &c.	22nd August 1881 to 31st March 1895.	1st April 1895 to 31st March 1896.	Total.
	£. s. d.	£. s. d.	£. s. d.
Balance:			
On 22nd August 1881	Nil	—	Nil.
On 1st April 1895	—	1,074,287 17 10	—
1. Guarantee Deposits (Acts 1885-1887):			
Securities purchased at the request of Depositors, or carried to this Account	192,599 14 6	18,910 7 1	177,866 1 7
2. Guarantee Deposits (Act 1891):			
(a) Guaranteed Land Stock issued and retained out of Advances of the whole Purchase Money, or purchased at the request of Depositors	322,063 – –	103,634 – –	425,697 – –
(b) Other Securities purchased at the request of Depositors	57,196 4 11	11,066 11 10	68,261 16 9
3. Purchases and Sales of Estates:			
Guaranteed Land Stock issued and retained for expenses of Purchase and re-sale of Estates	2,312 – –	707 7 3	3,019 7 3
4. Sundry Estates Accounts:			
(a) Guaranteed Land Stock issued to this Account or purchased	455,297 – –	236,017 10 1	691,314 10 1
(b) Other Securities purchased or transferred to this Account	424,303 9 3	206,194 10 6	630,498 13 11
5. Separate Credits Account:			
(a) Guaranteed Land Stock issued to this Account or purchased	792,819 13 10	162,520 7 –	955,340 – 10
(b) Other Securities purchased or transferred to this Account	2,891,264 18 4	176,120 – 11	3,067,384 19 3
6. Suitors Accounts—Land Law (Ireland) Act, 1881:			
Securities purchased	1,787 19 9	—	1,787 19 9
Congested Districts Board:			
Securities held under Section 40 (5), Act 1891	45,714 9 10	—	45,714 9 10
£.	5,095,315 4 7	1,876,858 12 6	5,996,885 13 3

Dr. **Part III.—Guaranteed Land Stock, Liability,**

STOCK ISSUED.	From 5th August 1891 to 31st March 1895.	From 1st April 1895 to 31st March 1896.	Total Stock issued.
	£. s. d.	£. s. d.	£. s. d.
Balance	—	1,887,952 – –	—
Stock Liability Account:			
Stock issued	1,688,892 – –	847,839 10 7	2,236,691 10 7
£.	1,688,892 – –	2,295,791 10 7	2,236,691 10 7

Dr. **Part IV.—Guaranteed Land Stock authorised to be Created**

STOCK AUTHORISED TO BE CREATED.	From 5th August 1891 to 31st March 1899.	From 1st April 1895 to 31st March 1896.	Total Stock created.
	£. s. d.	£. s. d.	£. s. d.
Balance	—	111,308 – –	—
Amount created by Treasury Warrant	1,800,000 – –	600,000 – –	2,300,000 – –
£.	1,800,000 – –	811,308 – –	2,300,000 – –

The Irish Land Commission,
29 June 1896.

F. W. D. Mitchell, Accountant.

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Part II.—Securities. *Cr.*

SECURITIES SOLD, &c.	22nd August 1881 to 31st March 1895.	1st April 1895 to 31st March 1896.	TOTAL
	£. s. d.	£. s. d.	£. s. d.
1. Guarantee Deposits (Acts 1885–1887):			
Securities Sold or Transferred	9,190 6 2	6,352 18 10	15,543 – –
2. Guarantee Deposits (Act 1891):			
(a) Sale of Guaranteed Land Stock (retained from advances or purchased at request of Depositors)	32,853 – –	5,835 – –	38,688 – –
(b) Sale or Transfer of other Securities	32,825 – –	5,054 – –	37,879 – –
3. Purchases and Sales of Estates:			
Guaranteed Land Stock Sold	—	1,000 – –	1,000 – –
4. Sundry Estates Accounts:			
(a) Guaranteed Land Stock Sold or transferred	389,556 1 2	249,728 9 4	639,284 10 6
(b) Other Securities Sold or transferred	379,090 – 7	211,646 4 11	590,736 5 6
5. Separate Credits Account:			
(a) Guaranteed Land Stock Sold or transferred	594,336 2 1	135,928 12 5	730,264 14 6
(b) Other Securities Sold or transferred	2,336,040 – 11	310,450 13 6	2,546,490 14 5
6. Suitors Accounts—Land Law (Ireland) Act, 1881:			
Securities Sold	1,422 12 –	—	1,422 12 –
Congested Districts Board:			
Securities Sold	45,714 3 10	—	45,714 3 10
Balance:			
On 31st March 1895	1,074,237 17 10	—	—
On 31st March 1896	—	1,049,659 18 6	1,049,659 16 6
£. s. d.			
Guaranteed Land Stock 596,133 13 2			
Other Securities 453,726 5 4			
TOTAL £. 1,049,859 18 8			
£.	5,095,313 4 7	1,975,858 12 6	5,996,885 19 8

Purchase of Land (Ireland) Act, 1891. *Cr.*

STOCK CANCELLED.	From 5th August 1891 to 31st March 1895.	From 1st April 1895 to 31st March 1896.	TOTAL STOCK cancelled.
	£. s. d.	£. s. d.	£. s. d.
Stock Liability Account:			
Stock Cancelled	740 – –	1,492 8 4	2,232 8 4
Balance	1,687,952 – –	2,234,299 7 3	2,234,295 7 3
£.	1,688,692 – –	2,235,791 10 7	2,236,531 10 7

and Issues thereof, Purchase of Land (Ireland) Act, 1891. *Cr.*

STOCK ISSUED AND INSCRIBED.	From 5th August 1891 to 31st March 1895.	From 1st April 1895 to 31st March 1896.	TOTAL STOCK issued.
	£. s. d.	£. s. d.	£. s. d.
Amount issued by Irish Land Commission	1,588,692 – –	547,839 10 7	2,236,531 10 7
Balance of Stock created but Unissued	111,308 – –	58,468 9 5	63,468 5 8
£.	1,800,000 – –	611,308 – –	2,300,000 – –

E. T. Bewley,
S. J. Lynch,
Frederk. Wrench,
Gerald FitzGerald,
M. O'Brien,
} Irish Land Commissioners.

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IRISH LAND COMMISSION.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the IRISH LAND COMMISSION, for the Year ended 31 March 1896; together with the ACCOUNT for the above Period, and that from 22 August 1881 to 31 March 1896.

(*Presented pursuant to Act* 44 *&* 45 *Vict. c.* 49, *s.* 56.)

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